

1 DANIEL E. LUNGREN, Attorney General
of the State of California
2 CHRISTIANA TIEDEMANN
Deputy Attorney General
3 50 Fremont Street, Suite 300
San Francisco, CA 94105-2239
4 Telephone (415) 356-6346

5 Attorneys for Complainant

6

BEFORE THE BOARD OF ACCOUNTANCY

7

DEPARTMENT OF CONSUMER AFFAIRS

8

STATE OF CALIFORNIA

9

10	Hason L. Johnson)	NO. AC-96-21
	5315 Meadow Wood Lane)	
11	Oakley, CA 94561)	DEFAULT DECISION
	Certificate No. 36745)	
12)	
)	
13	Respondent.)	
)	
14)	

15 Service having been obtained on respondent in compliance
16 with sections 11505(a) and 11505(c) of the Government Code; and
17 respondent having failed to file a notice of defense within the
18 time allowed by Section 11506(a) of the Government Code, the
19 Board of Accountancy has determined that respondent has waived
20 his right to a hearing to contest the merits of the accusation in
21 accordance with sections 11506(b) and 11520 of the Government
22 Code. Accordingly, the aforementioned agency makes the following
23 findings of fact:

24

FINDINGS OF FACT

25 1. Carol B. Sigmann was, at the time of filing the
26 accusation, the Executive Officer of the Board of Accountancy,
27 Department of Consumer Affairs, State of California, and did make

1 and file accusation No. AC-96-21 in her official capacity and not
2 otherwise. A copy of the accusation is attached hereto as
3 Exhibit A.

4 2. Between January 1, 1993 and June 30, 1993, while working
5 under contract as finance director for the Urban Indian Health
6 Board (also know as the Native American Health Center) in
7 Oakland, California, respondent withdrew \$8,807.00 from an Urban
8 Indian Health Board account, without authorization from the Urban
9 Indian Health Board to do so, and used the funds to pay off a car
10 loan on his personal vehicle.

11 DETERMINATION OF ISSUES

12 Pursuant to the foregoing findings of fact, the Board of
13 Accountancy makes the following determination of the issues
14 presented:

15 1. Respondent's conduct as alleged in paragraph 2 of the
16 Findings of Fact constitutes unprofessional conduct in violation
17 of Business and Professions Code section 5100(j) and is grounds
18 for disciplinary action.

19 ORDER

20 WHEREFORE, the Board of Accountancy makes the following
21 Order:

22 Certificate number 36745 issued to respondent is hereby
23 revoked.

24 Respondent shall have the right to petition for
25 reinstatement of the aforesaid license pursuant to the provisions
26 of Section 11522 of the Government Code.

27 Respondent shall not be deprived of making any further

1 showing by way of mitigation; however, such showing must be made
2 directly to the Board of Accountancy, 2000 Evergreen Street,
3 Suite 250, Sacramento, California, prior to the effective date of
4 this Decision.

5 This Decision shall become effective on the 6th day of
6 January, 1997.

7 Dated: December 6, 1996



8 _____
9 President
10 Board of Accountancy

11

12

13

14

15

16

17

18

19

20

21

22

23

24

25

26

27

03541110SF96AD0429

1 DANIEL E. LUNGREN, Attorney General
of the State of California
2 CHRISTIANA TIEDEMANN
Deputy Attorney General
3 50 Fremont Street, Suite 300
San Francisco, CA 94105-2239
4 Telephone (415) 356-6346

5 Attorneys for Complainant

6
7 BEFORE THE BOARD OF ACCOUNTANCY
8 DEPARTMENT OF CONSUMER AFFAIRS
9 STATE OF CALIFORNIA

10 In the Matter of the Accusation) NO. AC-96-21
11 Against:)
12 Hason L. Johnson) ACCUSATION
5315 Meadow Wood Lane)
13 Oakley, CA 94561)
14 Certificate No. 36745)
Respondent.)
15

16 Carol B. Sigman charges and alleges:

17 1. She is the Executive Officer of the California Board of
18 Accountancy and makes these charges and allegations in her
19 official capacity.

20 2. Certificate No. 36745 (Certified Public Accountant) was
21 issued to respondent Hason L. Johnson (hereafter "respondent") by
22 the California Board of Accountancy (hereafter "the board") on
23 January 28, 1983. Said certificate is currently in full force
24 and effect and expires subject to renewal on December 1, 1997.

25 **PERTINENT STATUTES**

26 3. Business and Professions Code section 5100 provides in
27 pertinent part that the board may revoke, suspend or refuse to

1 renew any permit or certificate, or may censure the holder of any
2 permit or certificate for unprofessional conduct. Unprofessional
3 conduct is defined therein to include, but not be limited to:

4 (j) Embezzlement, theft, misappropriation of funds or
5 property, or obtaining money, property or other valuable
6 consideration by fraudulent means or false pretenses.

7 4. Business and Professions Code section 5107 provides in
8 pertinent part that the executive officer of the board may
9 request the administrative law judge, as part of the proposed
10 decision in a disciplinary proceeding, to direct any holder of a
11 permit or certificate found guilty of unprofessional conduct in
12 violation of subdivision (j) of section 5100, to pay to the board
13 all reasonable costs of investigation and prosecution of the
14 case, including, but not limited to, attorneys' fees.

15 **FIRST CAUSE FOR DISCIPLINARY ACTION**

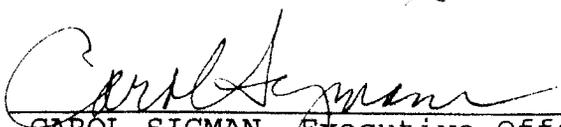
16 5. Grounds exist for disciplinary action against the
17 certificate of respondent pursuant to Business and Professions
18 Code section 5100(j) in that between January 1, 1993 and June 30,
19 1993, while working under contract as finance director for the
20 Urban Indian Health Board (also known as the Native American
21 Health Center) in Oakland, California, respondent withdrew
22 \$8,807.00 from an Urban Indian Health Board account, without
23 authorization from the Urban Indian Health Board to do so, and
24 used the funds to pay off a car loan on his personal vehicle.

25 On November 16, 1993, a criminal complaint was filed against
26 respondent in the Oakland-Piedmont-Emeryville Judicial District
27 of the Alameda County Municipal Court charging respondent with

1 one felony violation of Penal Code section 487 (grand theft).
2 The criminal complaint was based on respondent's misappropriation
3 of funds from the Urban Indian Health Board described
4 hereinabove.

5 WHEREFORE, complainant prays that the Board hold a hearing
6 on the matters alleged herein and following the hearing issue a
7 decision suspending or revoking the certificate issued to
8 respondent Hason L. Johnson, ordering the recovery of reasonable
9 costs of prosecution, including attorneys' fees, and taking such
10 other and further action as the board deems proper.

11
12 DATED: June 24, 1996

13 
14 CAROL SIGMAN, Executive Officer
Board of Accountancy

15 Complainant
16
17
18
19
20

21 03541110SF96AD0429
22
23
24
25
26
27